

AMENDMENT 2 (Publication 1345A), April 3, 2006

**IRS e-file Updates for Tax Year 2005**

**Update to E-filing Information for Schedule D-1, Continuation Sheet for Schedule D (Form 1040)**

This is an update to Amendment #1. The Summary Record, which was expected to be revised to include a paper document indicator for Schedules D-1 or acceptable substitutes effective March 1, 2006, will not be revised until Filing Season 2007.

During Filing Season 2006, electronic filers may attach Schedules D-1, or acceptable substitutes, to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return, although a paper document indicator is not available. Taxpayers who submit paper Schedules D-1 or acceptable substitutes are ineligible to use a Personal Identification Number (PIN) signature method.

We encourage Schedule D filers who are otherwise eligible to use a PIN signature method to use the electronic Short or Long Term Capital Gain or Loss Records (STCGL/LTCGL) in place of paper Schedule D-1 attachments whenever software permits.

Foreign Employer Compensation Record	
SSN or ITIN of Employee of Foreign Employer	Employee's Name Control
Employee's Name	
Employee's Address	
Services for Foreign Employer Performed While Residing in U.S. Yes <input type="checkbox"/> (If "Yes" enter "US" in Country Code Field)	
Country Code	
Foreign Employer's Name	
Foreign Employer's Address	
Foreign Employer's Identification Number	
Foreign Employer's Compensation Amount	